

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lebanon Community School Corp (665)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,506,181	\$11,637,116	\$11,205,451	\$11,149,985	-0.8%	-0.5%
Group Health Insurance	222	\$1,302,863	\$1,509,381	\$1,601,780	\$1,757,895	7.8%	9.7%
Teacher Retirement Fund, After 7-1-95	216	\$874,953	\$926,021	\$929,125	\$960,979	2.4%	3.4%
Non - Certified Salaries	120	\$794,849	\$899,942	\$985,134	\$915,030	3.6%	-7.1%
Social Security Certified	212	\$873,670	\$880,462	\$846,508	\$841,710	-0.9%	-0.6%
Operational Supplies	611	\$606,747	\$611,388	\$730,422	\$622,553	0.6%	-14.8%
Instructional Programs Improvement Services	312	\$123,600	\$343,725	\$404,895	\$397,857	33.9%	-1.7%
Content	747	\$0	\$0	\$0	\$322,900	NA	NA
Other Professional and Technical Services	319	\$223,034	\$203,799	\$202,995	\$243,494	2.2%	20.0%
Other Employee Benefits	241 - 290	\$103,944	\$48,957	\$169,754	\$200,598	17.9%	18.2%
Licensed Employees	135	\$178,433	\$155,171	\$162,588	\$182,802	0.6%	12.4%
Textbooks	630	\$345,353	\$488,176	\$178,341	\$143,434	-19.7%	-19.6%
Social Security Noncertified	211	\$56,398	\$63,493	\$72,956	\$68,553	5.0%	-6.0%
Pupil Services	313	\$93,237	\$129,457	\$78,047	\$68,201	-7.5%	-12.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$96,648	\$90,706	\$73,958	\$65,286	-9.3%	-11.7%
Transfer Tuition to Other School Corps Within State	561	\$15,000	\$39,000	\$45,000	\$61,750	42.4%	37.2%
Staff Services	314	\$0	\$362,993	\$243,103	\$45,000	NA	-81.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$47,768	\$26,400	\$32,799	NA	24.2%
Other Supplies and Materials	615, 660 - 689	\$26,898	\$25,105	\$30,904	\$32,692	5.0%	5.8%
Library Books	640	\$22,102	\$42,213	\$40,062	\$27,573	5.7%	-31.2%
Group Life Insurance	221	\$19,186	\$14,389	\$12,253	\$10,300	-14.4%	-15.9%
Student Transportation Services	510	\$2,927	\$13,566	\$9,966	\$10,000	36.0%	0.3%
Overtime Salaries	140	\$7,900	\$7,645	\$6,000	\$6,000	-6.6%	0.0%
Bank Service Charges	871	\$0	\$2,474	\$4,665	\$5,798	NA	24.3%
Dues and Fees	810	\$3,633	\$2,525	\$3,791	\$2,032	-13.5%	-46.4%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$1,246	NA	NA
Computer Hardware	741	\$0	\$0	\$643,200	\$1,112	NA	-99.8%
Other Group Insurance Authorized by Statute	224	\$1,122	\$905	\$1,330	\$1,017	-2.4%	-23.5%
Pre-2008 Object Code - Temporary Salaries	130	\$7,970	\$755	\$1,042	\$553	-48.7%	-47.0%
Equipment	730	\$4,498	\$312	\$0	\$0	-100.0%	NA
Travel	580	\$806	\$5,505	\$721	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$1,000	\$0	\$0	NA	NA
Other Purchased Services	593	\$4,700	\$0	\$0	\$0	-100.0%	NA
Land and Easements	710	\$3,309	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$17,299,960	\$18,553,949	\$18,710,390	\$18,179,148	1.2%	-2.8%
Student Instructional Support							
Certified Salaries	110	\$1,721,454	\$2,524,984	\$2,532,987	\$2,550,352	10.3%	0.7%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$466,565	\$560,512	\$545,918	\$576,404	5.4%	5.6%
Group Health Insurance	222	\$328,177	\$467,608	\$504,782	\$551,671	13.9%	9.3%
Teacher Retirement Fund, After 7-1-95	216	\$124,132	\$203,975	\$213,155	\$214,908	14.7%	0.8%
Social Security Certified	212	\$109,596	\$173,338	\$180,900	\$183,295	13.7%	1.3%
Pupil Services	313	\$72,797	\$50,118	\$49,674	\$164,904	22.7%	232.0%
Other Professional and Technical Services	319	\$63,782	\$120,763	\$137,455	\$157,207	25.3%	14.4%
Other Employee Benefits	241 - 290	\$63,385	\$52,674	\$77,147	\$67,654	1.6%	-12.3%
Operational Supplies	611	\$11,288	\$22,508	\$76,254	\$61,723	52.9%	-19.1%
Rentals	440	\$0	\$14,036	\$12,258	\$44,792	NA	265.4%
Social Security Noncertified	211	\$32,398	\$38,394	\$36,363	\$38,207	4.2%	5.1%
Travel	580	\$175	\$17,141	\$16,650	\$25,538	247.7%	53.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,145	\$11,449	\$11,349	\$11,609	6.1%	2.3%
Content	747	\$0	\$469	\$4,076	\$6,986	NA	71.4%
Other Purchased Services	593	\$950	\$1,573	\$366	\$3,424	37.8%	836.7%
Group Life Insurance	221	\$3,193	\$3,138	\$2,869	\$2,621	-4.8%	-8.6%
Equipment	730	\$0	\$13,674	\$2,992	\$933	NA	-68.8%
Other Group Insurance Authorized by Statute	224	\$14,245	\$15,731	\$6,995	\$409	-58.8%	-94.1%
Postage and Postage Machine Rental	532	\$189	\$719	\$185	\$347	16.4%	87.0%
Other Supplies and Materials	615, 660 - 689	\$1,992	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$5,853	\$4,228	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$0	\$124	\$0	NA	-100.0%
Student Instructional Support Total		\$3,023,463	\$4,298,658	\$4,416,726	\$4,662,983	11.4%	5.6%
Overhead and Operational							
Non - Certified Salaries	120	\$3,169,207	\$3,507,944	\$3,726,293	\$3,475,154	2.3%	-6.7%
Repairs and Maintenance Services	430	\$851,397	\$1,252,326	\$1,547,395	\$1,686,655	18.6%	9.0%
Other Supplies and Materials	615, 660 - 689	\$1,419,368	\$1,399,526	\$1,360,242	\$1,397,066	-0.4%	2.7%
Group Health Insurance	222	\$591,649	\$652,939	\$745,044	\$723,870	5.2%	-2.8%
Certified Salaries	110	\$386,569	\$406,167	\$406,167	\$426,578	2.5%	5.0%
Heating and Cooling for Buildings - Electricity	621	\$441,093	\$470,930	\$396,520	\$338,468	-6.4%	-14.6%
Insurance	520	\$174,968	\$251,923	\$316,731	\$325,338	16.8%	2.7%
Gasoline and Lubricants	613	\$254,720	\$250,287	\$275,790	\$261,808	0.7%	-5.1%
Social Security Noncertified	211	\$234,624	\$259,475	\$278,338	\$258,887	2.5%	-7.0%
Operational Supplies	611	\$269,106	\$202,713	\$229,643	\$235,348	-3.3%	2.5%
Workers Compensation Insurance	225	\$135,724	\$159,797	\$177,362	\$218,489	12.6%	23.2%
Light and Power - Other Than Heating and Cooling	625	\$170,978	\$182,049	\$137,097	\$212,951	5.6%	55.3%
Heating and Cooling for Buildings - Gas	622	\$311,640	\$350,416	\$341,914	\$202,077	-10.3%	-40.9%
Other Employee Benefits	241 - 290	\$163,287	\$147,349	\$183,542	\$185,658	3.3%	1.2%
Water and Sewage	411	\$156,978	\$138,113	\$97,221	\$106,552	-9.2%	9.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Communication Services	533 - 539	\$97,423	\$86,664	\$98,965	\$98,912	0.4%	-0.1%
Other Professional and Technical Services	319	\$114,085	\$194,459	\$117,490	\$92,538	-5.1%	-21.2%
Equipment	730	\$304,415	\$311,394	\$325,716	\$87,241	-26.8%	-73.2%
Telephone	531	\$46,216	\$49,416	\$46,437	\$40,663	-3.1%	-12.4%
Social Security Certified	212	\$37,036	\$37,416	\$38,157	\$39,798	1.8%	4.3%
Teacher Retirement Fund, After 7-1-95	216	\$29,848	\$31,380	\$37,373	\$39,738	7.4%	6.3%
Food Purchases	614	\$49,415	\$38,493	\$25,144	\$26,064	-14.8%	3.7%
Instructional Programs Improvement Services	312	\$26,664	\$27,153	\$25,769	\$26,021	-0.6%	1.0%
Removal of Refuse and Garbage	412	\$17,342	\$28,270	\$27,010	\$24,061	8.5%	-10.9%
Content	747	\$10,213	\$17,208	\$15,891	\$18,811	16.5%	18.4%
Board Member Compensation	115	\$22,500	\$15,550	\$16,600	\$17,950	-5.5%	8.1%
Other Purchased Property Services	490 - 499	\$19,661	\$15,185	\$23,617	\$17,337	-3.1%	-26.6%
Postage and Postage Machine Rental	532	\$21,946	\$19,821	\$19,222	\$16,848	-6.4%	-12.3%
Miscellaneous Objects	876 - 899	\$23,295	\$12,490	\$50,917	\$14,785	-10.7%	-71.0%
Tires and Repairs	612	\$11,661	\$9,146	\$10,494	\$13,465	3.7%	28.3%
Bank Service Charges	871	\$9,053	\$7,895	\$8,005	\$8,962	-0.3%	12.0%
Unemployment Insurance	230	\$41,523	\$8,328	\$3,396	\$7,940	-33.9%	133.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,928	\$6,176	\$6,176	\$7,034	4.4%	13.9%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$8,103	\$3,010	\$4,153	\$6,359	-5.9%	53.1%
Other Group Insurance Authorized by Statute	224	\$10,233	\$10,320	\$7,388	\$4,410	-19.0%	-40.3%
Group Life Insurance	221	\$7,584	\$6,051	\$5,197	\$4,225	-13.6%	-18.7%
Board of Education Services	318	\$0	\$2,852	\$3,637	\$432	NA	-88.1%
Dues and Fees	810	\$0	\$4,200	\$4,300	\$0	NA	-100.0%
Professional Development	748	\$0	\$450	\$0	\$0	NA	NA
Overhead and Operational Total		\$9,645,450	\$10,575,280	\$11,140,353	\$10,668,493	2.6%	-4.2%
Non Operational							
Redemption of Principal	831	\$4,011,653	\$3,575,000	\$4,605,303	\$4,411,942	2.4%	-4.2%
Interest	832	\$2,754,584	\$4,130,620	\$3,220,513	\$3,736,883	7.9%	16.0%
Construction Services	450	\$3,387,154	\$966,951	\$2,618,225	\$510,178	-37.7%	-80.5%
Certified Salaries	110	\$448,011	\$467,333	\$446,519	\$442,130	-0.3%	-1.0%
Content	747	\$246,834	\$422,796	\$226,661	\$285,309	3.7%	25.9%
Repairs and Maintenance Services	430	\$96,511	\$370,783	\$1,325,323	\$203,174	20.5%	-84.7%
Equipment	730	\$188,459	\$312,495	\$234,908	\$190,406	0.3%	-18.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$556,488	\$103,326	\$158,514	NA	53.4%
Other Professional and Technical Services	319	\$11,200	\$10,032	\$77,238	\$119,569	80.8%	54.8%
Social Security Certified	212	\$33,514	\$35,807	\$34,024	\$33,767	0.2%	-0.8%
Teacher Retirement Fund, After 7-1-95	216	\$27,643	\$25,865	\$24,971	\$23,447	-4.0%	-6.1%
Other Technology Hardware	746	\$135,983	\$59,515	\$89,088	\$13,095	-44.3%	-85.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$5,802	\$1,673	\$4,600	\$7,711	7.4%	67.6%
Group Health Insurance	222	\$16,817	\$11,552	\$11,920	\$7,250	-19.0%	-39.2%
Nonlicensed Employees	136	\$26,659	\$22,706	\$10,161	\$3,020	-42.0%	-70.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$770	\$690	\$742	\$708	-2.1%	-4.5%
Computer Hardware	741	\$442,416	\$677,177	\$16,183	\$528	-81.4%	-96.7%
Social Security Noncertified	211	\$2,168	\$1,737	\$5,654	\$231	-42.9%	-95.9%
Group Life Insurance	221	\$238	\$104	\$83	\$48	-33.1%	-42.4%
Non - Certified Salaries	120	\$4,385	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$637	\$299	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$968	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$11,842,406	\$11,649,625	\$13,055,441	\$10,147,910	-3.8%	-22.3%
Grand Total		\$41,811,279	\$45,077,511	\$47,322,910	\$43,658,534	1.1%	-7.7%